

EXHIBIT B

**SUMMARY OF PRINCIPAL SERVICES RENDERED FOR THE PERIOD
JANUARY 1, 2011 THROUGH MARCH 31, 2011**

1. Case Administration – 15537 – 5.2 hours (\$2,060.00)

This matter covers the attention given to routine motions and pleadings, and preparation of responses thereto, the preparation of summaries and analyses of such papers for the PD Committee, and conference calls/meetings with the major creditor constituencies and the Debtors.

The Applicant's focus on the administration of these consolidated cases during the Application Period continued to permit the PD Committee to remain fully informed about all on-going matters pending in these consolidated cases.

During the Application Period, the Applicant spent time keeping track and researching developments that implicate property damage claims specifically and asbestos issues generally.

2. Applicant's Fee Applications – 15543 – 7.3 hours (\$1,927.50)

This matter covers time expended preparing monthly and quarterly fee applications for the Applicant. During the Application Period, the Applicant expended time preparing, drafting and filing its monthly fee applications, and interim quarterly fee application.

3. Hearings – 15544 – 24.5 hours (\$10,270.00)

This matter covers preparation for and attendance at hearings. During the Application Period, the Applicant prepared for and attended several omnibus hearings.

4. Plan & Disclosure Statement – 15554 – 25.6 hours (\$13,382.00)

The Applicant attended to plan confirmation issues, reviewed the memorandum and confirmation order and proposed findings and conclusions. The Applicant further reviewed motions for clarification and the clarification order on confirmation and attended to status conferences with Committee members and plan proponents with respect to proposed scheduling order on appellate briefing.

5. Claims Analysis, Objection, Resolution – 15545 – 2.0 hours (\$1,050.00)

During the Application Period, the Applicant reviewed the Garlock related pleadings and LECG's property damage files.

6. Creditors' Committee – 15539 – 6.5 hours (\$3,417.50)

During the Application Period, the Applicant conferred with PD claimants and committee members with respect to status of case and all related issues.

7. Fee Application of Others – 15545 – 1.0 hours (\$345.00)

During the Application Period, the Applicant researched and attended to an issue with outstanding fees to third party professionals.

8. Debtors' Business Operations – 15538 – 2.0 hours (\$1,026.00)

The Applicant reviewed the revised Asset Purchase Agreement and attended to and prepared for a call regarding pension plan obligations.

9. Travel – 15546 – 11.8 hours (\$2,802.50)

The Applicant traveled to attend omnibus hearings. In accordance with Local Rule 2016-2(d)(viii), all such time is being billed at fifty percent (50%) of regular hourly rates, to the extent work was not being performed en route.

10. Litigation Consulting – 15563 – .7 hours (\$157.50)

The applicant researched, reviewed and analyzed documents related to the California appeal order.